THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

WRIT PETITION No.24362 OF 2005

DATED: 24-11-2005

Between:

M/S. ITD Cementation India Limited,

(formerly Skanska Cementation India Limited)

Rep. by its Authorised Signatory, Mr. Hanuma SS,

Central Project Office at 207-400 KMs,

In front of Microwave Tower,

Jalantrakota village and P.O.,

Via Sompeta, Srikakulam District.

.. Petitioner

AND

The Assistant Commissioner (CT), LTU,

Kakinada & another

.. Respondents

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THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

WRIT PETITION No.24362 OF 2005

ORDER: (Per Hon'ble Mr. Justice B. Sudershan Reddy)

Learned Special Standing Counsel for the Commercial Taxes made available the proceedings, dated 28-10-2005, evidencing that the garnishee notice has been revoked with immediate effect i.e. 28-10-2005. In such view of the matter, no further orders, as such, are required to be passed in this writ petition. The revocation order is made part of the record.

Sri S. Dwarakanath, learned counsel for the petitioner, brought to our notice that during the pendency of this writ petition, the 1st respondent-Assistant Commissioner (CT), LTU, Kakinanda passed an assessment order in a routine and mechanical manner without considering the objections raised by the petitioner. We do not propose to express any opinion as regards the validity or otherwise of the assessment order. The petitioner can always challenge the same in appropriate proceedings, if it is so advised, in which event, the same may have to be considered on its own merits, in accordance with law.

Accordingly, the Writ Petition is disposed of. No order as to costs.

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B. SUDERSHAN REDDY, J

Date:24-11-2005

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S. ANANDA REDDY, J

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